

Message Text

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PAGE 01 STATE 117967
ORIGIN COME-00

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APPROVED BY EB/OA/AVP:AJWHITE
COM/BIEPR/OIFI:EJANTOUN
COM/BIEPR:BWFREE
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:B/AN:AJRIMAS
ARA/CAR:FTUMMINIA

-----212003Z 124155 /73

R 211417Z MAY 77
FM SECSTATE WASHDC
TO AMEMBASSY GEORGETOWN

UNCLAS STATE 117967

E.O. 11652: N/A

TAGS: EAIR, ETRD, GY, US

SUBJECT: CIVIL AVIATION: RECIPROCAL EXEMPTION FROM
CUSTOMS DUTIES AND TAXES ON AIRCRAFT SUPPLIES

1. GUYANA AIRWAYS HAS APPLIED FOR EXEMPTION FROM PAYMENT
OF TAXES AND CUSTOMS DUTIES ON AIRCRAFT SUPPLIES IN THE US
IN ACCORDANCE WITH SECTIONS 309 AND 317 OF THE TARIFF ACT
OF 1930 AND SECTION 4221 OF THE INTERNAL REVENUE CODE
OF 1954.

2. SECTIONS 309 AND 317 PROVIDE FOR THE EXEMPTION OF AIR-
CRAFT OF FOREIGN REGISTRY FROM PAYMENT OF CUSTOMS DUTIES,
AND INTERNAL REVENUE TAXES IMPOSED BY REASON OF IMPORTA-
TION, ON SUPPLIES IMPORTED INTO THE US FOR USE BY SUCH
AIRCRAFT IN THEIR OPERATIONS TO AND FROM THIS COUNTRY.

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SECTION 309 MAKES SUCH EXEMPTION CONTINGENT UPON A FINDING
BY THE SECRETARY OF COMMERCE THAT THE COUNTRY OF REGISTRY
OF SUCH AIRCRAFT ALLOWS "SUBSTANTIALLY RECIPROCAL
PRIVILEGES" TO AIRCRAFT OF US REGISTRY.

3. SECTION 4221 CONTAINS PROVISIONS SIMILAR IN ALL
MATERIAL RESPECTS TO SECTION 309 OF THE TARIFF ACT OF

1930. SECTION 4221 EXEMPTS AIRCRAFT OF FOREIGN REGISTRY FROM PAYMENT OF INTERNAL REVENUE TAXES ON SUPPLIES

PROCURED IN THE US DOMESTIC MARKET FOR USE BY SUCH AIRCRAFT IN THEIR OPERATIONS TO AND FROM THE US. EXEMPTION UNDER SECTION 4221 IS ALSO CONTINGENT UPON A FINDING OF RECIPROCITY BY THE SECRETARY OF COMMERCE.

4. THE TERM "SUPPLIES" AS USED IN THESE STATUTES COVERS A WIDE RANGE OF ARTICLES USED BY AIRCRAFT IN INTERNATIONAL OPERATIONS. THE PRINCIPAL CATEGORIES ARE FUELS AND LUBRICANTS, CONSUMABLE SUPPLIES (INCLUDING COMMISSARY STORES) AND SPARE PARTS. SECTION 309 OF THE TARIFF ACT OF 1930 FURTHER INCLUDES GROUND SUPPORT EQUIPMENT, BUT SECTION 4221 OF THE INTERNAL REVENUE CODE DOES NOT.

5. IN ORDER TO AFFORD A BASIS FOR APPROPRIATE FINDINGS, THE EMBASSY IS REQUESTED TO A) ASCERTAIN THE CUSTOMS AND EXCISE TAX TREATMENT ACCORDED BY THE GOVERNMENT OF GUYANA WITH RESPECT TO AIRCRAFT SUPPLIES IMPORTED INTO THAT COUNTRY OR PROCURED LOCALLY BY US AIRLINES, B) OBTAIN CITATIONS TO THE STATUTES AND REGULATIONS OR ADMINISTRATIVE RULINGS THAT FORM THE LEGAL BASIS FOR EXEMPTION, AND C) ASCERTAIN FROM LOCAL OFFICE OF PAN AM THE DUTY AND TAX TREATMENT THAT IT ACTUALLY RECEIVES IN GUYANA.

6) EMBASSY IS REQUESTED TO EXPEDITE ITS REPLY. CHRISTOPHER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: CIVIL AVIATION, CUSTOMS DUTIES, TAX LAW, TAX RELIEF, AIRCRAFT COMPONENTS
Control Number: n/a
Copy: SINGLE
Sent Date: 21-May-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Document Source: CORE
Document Unique ID: 00
Drafter: EGRAUMAN:SP
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770182-0381
Format: TEL
From: STATE
Handling Restrictions: n/a
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Legacy Key: link1977/newtext/t19770531/aaaabalh.tel
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Litigation History:
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Retention: 0
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Review Exemptions: n/a
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